AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) A process for preparing a) nitriles of the formula (II) and b) isonitriles of the formula (III)

$$R - C \equiv N \quad (II) \qquad R - N \equiv C \quad (III)$$

~~by~~ said process comprising reacting

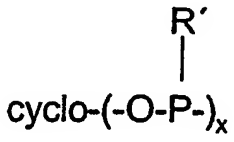
a) carboxamides (RCO-NH2), ammonium salts of carboxylic acids (RCOO-NH4+) or carboxylic acids in the presence of ammonia or ammonium salts (RCOOH + NH3, RCOOH + NH4+) or

b) formamides (H-CO-NHR) or mixtures of amines with formic acid,

with cyclic phosphonic anhydrides with elimination of water at a temperature in the range from -30 to +120°C,

where R may have any substitution and is a linear or branched C_1-C_8-alkyl radical, a C_3-C_{10}-cycloalkyl, alkenyl, alkynyl or an aryl or heteroaryl radical.

2. (Original) The process as claimed in claim 1, wherein the cyclic phosphonic anhydride is a 2,4,6-substituted 1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide of the formula (I)



where x = 3, 4 or 5 and

R' are each independently open-chain or branched, saturated or unsaturated, straight-chain C_1 to C_{16}-alkyl radicals or cyclic C_3 to C_{16}-alkyl radicals, or aryl or heteroaryl.

3. (Currently Amended) The process as claimed in claim 2, wherein R' is a methyl, ethyl, n-propyl, isopropyl, n-butyl, 2-butyl, isobutyl, pentyl, and/or hexyl, ~~in particular an ethyl, propyl, and/or butyl~~ radical.

4. (Original) The process as claimed in claim 2, wherein the cyclic phosphonic anhydride is propanephosphonic anhydride.

5. (Currently Amended) The process as claimed in ~~at least one of the preceding claims~~ claim 1, wherein the cyclic phosphonic anhydride is ~~added to the amide- or formamide-containing reaction solution~~ either ~~as~~ a melt or dissolved in a solvent.

6. (Currently Amended) The process as claimed in claim 5, wherein the cyclic phosphonic anhydride is ~~added~~ in an aprotic solvent[[,]] ~~preferably in a ratio of from 1:1 to 1:2~~.

7. (Currently Amended) The process as claimed in ~~at least one of the preceding claims~~ claim 1, wherein said process further comprises

(i) forming a reaction solution comprising carboxamides; ammonium salts of carboxylic acids; carboxylic acids in the presence of ammonia or ammonium salts; formamide; or mixtures of amines with formic acid;

(ii) adding cyclic phosphonic anhydride to the reaction solution; and

(iii) heating the reaction solution to reaction temperature,

wherein the reaction solution is heated to the reaction temperature after addition of the phosphonic anhydride.

8. (Currently Amended) The process as claimed in ~~at least one of the preceding claims~~ claim 1, wherein[[,]] ~~in the case of preparation of~~ nitriles[[,]] are prepared and an

ammonium salt together with a carboxylic acid (R-COOH) is reacted with the phosphonic anhydride in the presence of a base.

9. (Currently Amended) The process as claimed in claim 8, wherein the base ~~used~~ is triethylamine, tripropylamine, benzyldimethylamine, N,N-dimethylaniline or pyridine.

10. (New) The process as claimed in claim 2, wherein R' is an ethyl, propyl, and/or butyl radical.

11. (New) The process as claimed in claim 6, wherein the cyclic phosphonic anhydride and aprotic solvent are in a ratio of from 1:1 to 1:2.